

TAX CALENDAR

SEPTEMBER 2014

DELAWARE - DUE DATE SEPTEMBER 2

Corporate income tax return and FULL PAYMENT of tax due for year ended May 31, 2013.
Form T-1 Tentative Corporate Income Tax Coupon along with 50% of the estimated tax due for corporate fiscal years ending May 31, 2015.

FEDERAL - DUE DATE SEPTEMBER 15

Partnership return due for year ended May 31, 2014.
Corporate income tax return and FULL PAYMENT of tax due for year ended June 30, 2014.
Extended due date for corporate, partnership and fiduciary income tax returns for the year ended December 31, 2013.
Depositary payment of 25% of estimated income tax due by corporations with years ending September 30, 2014, December 31, 2014, March 31, 2015, and May 31, 2015.
Withholding and social security taxes to be deposited where the employer is a "monthly depositor."
Third quarterly individual estimated tax payment is due; an amended estimate can be filed.

DELAWARE - DUE DATE SEPTEMBER 15

Extended due date for corporate and partnership income tax returns due for year ended December 31, 2013.
Installment payment of 20% of estimated income tax liability due for corporations with years ending December 31, 2014, and March 31, 2015.
Installment payment of 10% of estimated income tax liability due for corporations with year ending September 30, 2014.
Monthly withholding return and taxes for August due.
Third quarterly individual estimated tax payment is due; an amended estimate can be filed.

PENNSYLVANIA, MARYLAND AND NEW JERSEY - DUE DATE SEPTEMBER 15

Third quarterly individual estimated tax payment is due; an amended estimate can be filed.

CITY OF WILMINGTON - DUE DATE SEPTEMBER 15

Employer's return and payment due on \$50 or more withheld employee taxes during August.

DELAWARE - DUE DATE SEPTEMBER 22

Gross receipts tax return for the month of August 2014.

NEW CASTLE COUNTY - DUE DATE SEPTEMBER 30 (mailing deadline is September 23)

Last day for payment of real estate taxes without penalty.

DELAWARE - DUE DATE SEPTEMBER 30

Partnership return due for the year ended May 31, 2014.